

The Commonwealth of Massachusetts  
Commissioner of Revenue  
Division of Local Services  
Bureau of Local Assessment

**FISCAL YEAR 2003 -- Telephone or Telegraph Company**  
**Return of personal property subject to valuation by the Commissioner of Revenue**  
**General Laws Chapter 59, §41**

TO BE FILED BY ALL TELEPHONE AND TELEGRAPH COMPANIES OWNING  
PERSONAL PROPERTY SUBJECT TO TAXATION IN THIS COMMONWEALTH

**Return to:** Bureau of Local Assessment, P.O. Box 9490, Boston, MA 02205-9490

This form must be filed by March 1, 2002

**1. TAXPAYER INFORMATION.** Complete all sections that apply. Please type or print and be specific and accurate. If any information cannot be provided on this form, please provide by means of attachments.

A. Identity of Filer: Federal ID # of Filing Company \_\_\_\_\_  
Name of Company: \_\_\_\_\_  
Doing Business As (DBA): \_\_\_\_\_  
Business address: \_\_\_\_\_  
Mailing address (if different): \_\_\_\_\_  
Authorized Agent & Title: \_\_\_\_\_ Telephone number: ( ) \_\_\_\_\_  
Agent's FAX number: ( ) \_\_\_\_\_ Agent's E-mail Address: \_\_\_\_\_  
Agent's Mailing Address: \_\_\_\_\_

B. Owner's Legal Status:  
☐ Partnership. List names of all partners(general & limited): \_\_\_\_\_  
☐ Association, Trust or Corporate Trust. List names of all members or trustees: \_\_\_\_\_  
☐ Corporation. Check here ☐ if public utility corporation return has been or will be filed with the Commissioner of Revenue for the preceding taxable year. (G.L. c. 62C, §12; G.L. c. 63, §52A)  
Check here ☐ if corporate excise return has been or will be filed with the Commissioner of Revenue for the preceding taxable year. (G.L. c. 62C, §11; G.L. c. 63, §§32 & 39)  
State of incorporation: \_\_\_\_\_ Date of incorporation: \_\_\_\_\_  
☐ Limited Liability Company. List names of all members: \_\_\_\_\_  
State of organization: \_\_\_\_\_ Date of organization: \_\_\_\_\_  
If filing a consolidated return, please provide name of entity filing federal tax return and attach organizational chart: \_\_\_\_\_  
Federal income tax treatment elected: ☐ disregarded entity ☐ corporation ☐ partnership ☐ other (specify): \_\_\_\_\_  
☐ Other. Specify: \_\_\_\_\_

C. Check the telecommunications services provided:  
☐ local exchange ☐ long distance ☐ cable TV ☐ ISP ☐ data transmission ☐ paging ☐ other services (specify) \_\_\_\_\_  
List non-telecommunications business of the company. \_\_\_\_\_

D. Does the Company Own Switching Equipment Located in Massachusetts? ☐ Yes ☐ No  
If yes, attach list of municipalities in which switching equipment is located.

## 2. GENERAL INFORMATION

- A. **WHO MUST FILE A RETURN.** This Return (State Tax Form 5941) must be filed each year by all telephone or telegraph companies, including individuals, partnerships, associations, trusts, corporations, limited liability companies and other legal entities, that own or hold taxable personal property, subject to valuation by the Commissioner of Revenue, situated in any city or town of the Commonwealth on January 1.
- B. **WHEN AND WHERE RETURN MUST BE FILED.** Returns must be filed by March 1 with the Bureau of Local Assessment, P.O. Box 9490, Boston, MA 02205-9490. A return is not considered filed unless it is complete. The return must be submitted electronically (Excel, Lotus [v.5 or lower], or ASCII) in the format requested to **bladata@dor.state.ma.us** along with a printed and signed copy. *Questions about filing the return should be addressed to the Bureau of Local Assessment, (617) 626-4087.* See Part 3 for taxable personal property subject to valuation by the Commissioner.
- C. **PENALTY FOR FAILURE TO FILE OR FILING LATE.** If no return is filed for the fiscal year, the company will be barred from any appeal of the Commissioner's determination of value, unless the company was unable to comply for reasons beyond its control. G.L. c. 59, §41.
- D. **USE OF RETURN.** The information in the return is used by the Bureau of Local Assessment to determine whether the property is subject to valuation by the Commissioner, and, if appropriate, its fair market value.

## 3. TAXABLE PERSONAL PROPERTY SUBJECT TO VALUATION BY THE COMMISSIONER OF REVENUE

Telephone and telegraph companies are taxable on poles, wires, underground conduits, wires and pipes and machinery used in manufacture or in supplying or distributing water, excluding poles and wires over public ways, owned as of January 1 preceding the filing date. G.L. c. 59, §39; G.L. c. 59, §5(16)(1); G.L. c. 59, §18(5). *If you have any questions about the taxable status of your personal property, please contact the Property Tax Bureau, (617) 626-2315.*

## 4. INSTRUCTIONS FOR LISTING TAXABLE PROPERTY SUBJECT TO VALUATION BY THE COMMISSIONER

List all items of taxable personal property subject to valuation by the Commissioner owned by the filing company on January 1 in printed attachments and on a disk in Excel, Lotus (v.5 or lower) or ASCII format. **If any such property was reported by another telephone company in the prior filing year, list it separately and provide the name and address of the former filing company.**

- A. **POLES, WIRES, UNDERGROUND CONDUITS, WIRES AND PIPES.** Wires include fiber optic cables, copper wires and other similar strands strung on poles or in conduit. List such property in each city or town in the format shown below. **Do not list such property situated over public ways.**
- B. **MACHINERY.** Electric generators are machinery used in manufacture. Batteries are not machinery.

**For your return to be considered complete, all information specified in the schedules must be provided.**

### A 1. POLES & WIRES OVER PRIVATE PROPERTY

Jurisdiction (City or Town)	Type (e.g., fiber optic, copper)	Quantity/ Run feet	Size	Manufacturer	Make	Nature & % of use (e.g., Cable TV, Internet, Telephone)	Year of installation	Year of purchase	Original Cost
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### A 2. UNDERGROUND CONDUITS, WIRES & PIPES LAID IN PUBLIC WAYS AND PRIVATE PROPERTY

Jurisdiction (City or Town)	Type (e.g., fiber optic, copper)	Quantity/ Run feet	Size	Manufacturer	Make	Nature & % of use (e.g., Cable TV, Internet, Telephone)	Year of installation	Year of purchase	Original Cost
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### B. MACHINERY (electric generators only)

Jurisdiction (City or Town)	Description	Manufacturer	Model	Nature & % of use (e.g., Cable TV, Internet, Telephone)	Year of installation	Year of purchase	Original Cost
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## 5. SIGNATURE

**SIGNATURE OF TREASURER.** This return and all accompanying lists and statements prepared or examined by me include all taxable personal property subject to valuation by the Commissioner owned or held by the maker of this return on January 1st, and are true, correct and complete to the best of my knowledge and belief.

Subscribed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, under the penalties of perjury.

Signature \_\_\_\_\_, Treasurer. E-Mail: \_\_\_\_\_

Address: \_\_\_\_\_ FAX number: (\_\_\_\_) \_\_\_\_\_

Telephone (\_\_\_\_) \_\_\_\_\_

Full name of company. \_\_\_\_\_